



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WABENO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 4
WABENO, WI 54566

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WABENO SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 4
WABENO, WI 54566**When was utility organized?** 4/1/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DONNA HOGAN**Title:** CLERK**Office Address:**P.O. BOX 4
WABENO, WI 54566**Telephone:** (715) 473 - 2905**Fax Number:** (715) 473 - 2026**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WAYNE LINK CPA**Title:** CPA**Office Address:** WAYNE LINK CPA, SC605 S LAKE AVE
P.O. BOX 249
CRANDON, WI 54520**Telephone:** (715) 478 - 3250**Fax Number:** (715) 478 - 3260**E-mail Address:** linkcpa@newnorh.net

President, chairman, or head of utility commission/board or committee:

Name: DUANE SCHREIBER**Title:** CHAIRMAN**Office Address:**P.O. BOX 4
WABENO, WI 54566**Telephone:** (715) 473 - 2905**Fax Number:** (715) 473 - 2026**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: SCOTT HARRIS**Title:** OPERATOR IN TRAINING**Office Address:**

P.O. BOX 4

WABENO, WI 54566

Telephone: (715) 473 - 2905**Fax Number:** (715) 473 - 2026**E-mail Address:**

Name of utility commission/committee: HERBERT MILLER, TED SCHLAFKE, & DUANE SCHREIBER

Names of members of utility commission/committee:

MR HERBERT MILLER, COMMISSIONER

MR TED SCHLAFKE, COMMISSIONER

MR DUANE SCHREIBER, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	96,592	99,157	1
Operating Expenses:			
Operation and Maintenance Expense (401)	72,159	61,859	2
Depreciation Expense (403)	18,616	18,582	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,353	2,688	5
Total Operating Expenses	93,128	83,129	
Net Operating Income	3,464	16,028	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,464	16,028	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,135	4,052	9
Miscellaneous Nonoperating Income (421)	(13,326)	67,502	10
Total Other Income	(11,191)	71,554	
Total Income	(7,727)	87,582	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(7,727)	87,582	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,182	34,997	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	33,182	34,997	
Net Income	(40,909)	52,585	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,551	(48,034)	19
Balance Transferred from Income (433)	(40,909)	52,585	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(36,358)	4,551	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,135	4
Total (Acct. 419):	2,135	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT INCOME (LOSS)	(13,730)	5
MISC NON-OPERATING WATER	404	6
Total (Acct. 421):	(13,326)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	96,592	0	0	0	96,592	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	96,592	0	0	0	96,592	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,095,636	1,090,857	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	314,081	302,085	2
Net Utility Plant	781,555	788,772	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,524,860	1,509,623	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	444,881	422,357	4
Net Nonutility Property	1,079,979	1,087,266	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,400	1,400	6
Special Funds (125)	58,369	63,530	7
Total Other Property and Investments	1,139,748	1,152,196	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,094	1,465	8
Temporary Cash Investments (132)	6,477	40,024	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,404	20,019	11
Other Accounts Receivable (143)	17,230	16,317	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	32,215	17,780	14
Materials and Supplies (150)	1,708	2,610	15
Prepayments (165)	2,075	1,644	16
Other Current and Accrued Assets (170)	73	124	17
Total Current and Accrued Assets	79,276	99,983	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	9,120	18,240	20
Total Deferred Debits	9,120	18,240	
Total Assets and Other Debits	2,009,699	2,059,191	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(36,358)	4,551	23
Total Proprietary Capital	(36,358)	4,551	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	517,891	525,059	26
Total Long-Term Debt	517,891	525,059	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,929	2,613	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	359	396	31
Interest Accrued (237)	24,852	25,820	32
Other Current and Accrued Liabilities (238)	925	651	33
Total Current and Accrued Liabilities	28,065	29,480	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,500,101	1,500,101	38
Total Liabilities and Other Credits	2,009,699	2,059,191	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,078,985	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	16,651				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,095,636	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	314,081	0	0	0	9
Total Accumulated Provision	314,081	0	0	0	
Net Utility Plant	781,555	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	302,085				302,085	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,616				18,616	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	997				997	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
ROUNDING	67				67	12
Total credits	19,680	0	0	0	19,680	13
Debits during year						14
Book cost of plant retired	7,684				7,684	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,684	0	0	0	7,684	19
Balance End of Year	314,081	0	0	0	314,081	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.83%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,509,623	15,237		1,524,860	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,509,623	15,237	0	1,524,860	
Less accum. prov. depr. & amort. (122)	422,357	22,524		444,881	3
Net Nonutility Property	1,087,266	(7,287)	0	1,079,979	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	998	1,191	2
Sewer utility	710	1,419	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,708	2,610	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	09/12/1997	03/15/2017	6.75%	81,362	1
LAONA STATE BANK	09/01/1999	09/01/2009	5.25%	436,529	2
Total for Account 224				517,891	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	396	1
Accruals:		
Charged water department expense	2,353	2
Charged electric department expense		3
Charged sewer department expense	2,432	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,785	
Taxes paid during year:		
County, state and local taxes	4,743	6
Social Security taxes		7
PSC Remainder Assessment	79	8
Other (explain):		
NONE		9
Total payments and other debits	4,822	
Balance end of year	359	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	24,689	28,722	29,627	23,784	3
LAONA STATE BANK	1,131	4,460	4,523	1,068	4
TIMBERWOOD BANK	0			0	5
Subtotal	25,820	33,182	34,150	24,852	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	25,820	33,182	34,150	24,852	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	559,738	0	0	940,363	0	1,500,101	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	559,738	0	0	940,363	0	1,500,101	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	1,400	2
Total (Acct. 124):	1,400	
Special Funds (125):		
SPECIAL REDEMPTION FUND	6,525	3
DEPRECIATION RESERVE	51,844	4
Total (Acct. 125):	58,369	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,404	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	18,404	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	17,230	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	17,230	
Receivables from Municipality (145):		
RECEIVABLES TURNED OVER TO TAX ROLL	5,087	13
SPECIAL ASSESSMENT RECEIVABLE	9,206	14
PUBLIC AUTHORITY BILLING 4TH QUARTER SPECIAL ASSESSMENTS	17,922	15
Total (Acct. 145):	32,215	
Prepayments (165):		
PREPAID INSURANCE	2,075	16
Total (Acct. 165):	2,075	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TANK PAINTING PSC AUTHORIZED 6/11/99	9,120	18
Total (Acct. 183):	9,120	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,076,595	0	0	0	1,076,595	1
Materials and Supplies	1,094	0	0	0	1,094	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	308,083	0	0	0	308,083	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	559,738	0	0	0	559,738	6
Other (specify):						
NONE					0	7
Average Net Rate Base	209,868	0	0	0	209,868	
Net Operating Income	3,464	0	0	0	3,464	8
Net Operating Income as a percent of						
Average Net Rate Base	1.65%	N/A	N/A	N/A	1.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(15,903)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(15,903)	
Net Income		
Net Income	(40,909)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	91,427	1
Total Sales of Water	91,427	
Other Operating Revenues		
Forfeited Discounts (470)	831	2
Other Water Revenues (474)	4,334	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,165	
Total Operating Revenues	96,592	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,001	5
General Operating Expenses (680-690)	34,158	6
Total Operation and Maintenance Expenses	72,159	
Other Operating Expenses		
Depreciation Expense (403)	18,616	7
Amortization Expense (404)		8
Taxes (408)	2,353	9
Total Other Operating Expenses	20,969	
Total Operating Expenses	93,128	
NET OPERATING INCOME	3,464	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	259	9,671	42,933	4
Commercial	48	3,359	11,733	5
Industrial				6
Total Metered Sales to General Customers (461)	307	13,030	54,666	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,641	8
Other Sales to Public Authorities (464)	11	1,231	7,120	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	319	14,261	91,427	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	29,641	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	29,641	
Forfeited Discounts (470):		
Customer late payment charges	831	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	831	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	986	7
Other (specify):		
DNR WATER QUALITY STUDY TRUMP LAKE	2,500	8
MISC	848	9
Total Other Water Revenues (474)	4,334	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,565	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,220	3
Chemicals (630)		4
Supplies and Expenses (640)	3,954	5
Repairs of Water Plant (650)	12,038	6
Transportation Expenses (660)	1,224	7
Total Plant Operation and Maintenance Expenses	38,001	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,155	8
Office Supplies and Expenses (681)	7,287	9
Outside Services Employed (682)	650	10
Insurance Expense (684)	3,882	11
Employees Pensions and Benefits (686)	8,023	12
Regulatory Commission Expenses (688)	158	13
Miscellaneous General Expenses (689)	3	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	34,158	
Total Operation and Maintenance Expenses	72,159	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,274	3
PSC Remainder Assessment		79	4
Other (specify): NONE			5
Total tax expense		2,353	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,400		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,504		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	63,904	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	33,717	577	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,826	2,420	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	35		20
Total Pumping Plant	37,578	2,997	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	592		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,400	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,504	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	63,904	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			34,294	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			6,246	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			35	20
Total Pumping Plant	0	0	40,575	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			592	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	32,728		26
Transmission and Distribution Mains (343)	648,906		27
Fire Mains (344)	0		28
Services (345)	66,644		29
Meters (346)	33,104	7,966	30
Hydrants (348)	44,233	1,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	826,207	9,466	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	126,022		34
Office Furniture and Equipment (372)	9,184		35
Computer Equipment (372.1)	3,266		36
Transportation Equipment (373)	5,531		37
Other General Equipment (379)	2,014		38
Other Tangible Property (390)	0		39
Total General Plant	146,017	0	
Total utility plant in service directly assignable	1,074,206	12,463	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,074,206	12,463	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			32,728	26
Transmission and Distribution Mains (343)			648,906	27
Fire Mains (344)			0	28
Services (345)			66,644	29
Meters (346)	6,934		34,136	30
Hydrants (348)	750		44,983	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,684	0	827,989	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			126,022	34
Office Furniture and Equipment (372)			9,184	35
Computer Equipment (372.1)			3,266	36
Transportation Equipment (373)			5,531	37
Other General Equipment (379)			2,014	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	146,017	
Total utility plant in service directly assignable	7,684	0	1,078,985	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	7,684	0	1,078,985	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,026	2,026	1
February			1,878	1,878	2
March			2,146	2,146	3
April			1,492	1,492	4
May			1,315	1,315	5
June			1,186	1,186	6
July			1,466	1,466	7
August			1,296	1,296	8
September			1,295	1,295	9
October			1,663	1,663	10
November			1,492	1,492	11
December			2,540	2,540	12
Total annual pumpage	0	0	19,795	19,795	
Less: Water sold				14,261	13
Volume pumped but not sold				5,534	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				1,187	16
Volume related to equipment/system malfunction				747	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,934	19
Volume pumped but unaccounted for				3,600	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				130	23
Date of maximum: 12/21/2002					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				21	26
Date of minimum: 8/28/2002					27
Total KWH used for pumping for the year				38,575	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL # 1	WELL # 2	1
Location	01	02	2
Purpose	B	P	3
Destination	R	R	4
Pump Manufacturer	LAVE N CO	SIMMONS	5
Year Installed	1972	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	320	320	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	10
Year Installed	1972	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	01		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1972		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	120		7
Total capacity in gallons (actual)	120,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	2.000	1,350	0	0	0	1,350
M	S	4.000	123	0	0	0	123
M	D	6.000	29,975	0	0	0	29,975
M	S	6.000	340	0	0	0	340
P	D	6.000	1,188	0	0	0	1,188
M	D	8.000	3,043	0	0	0	3,043
M	S	8.000	8,878	0	0	0	8,878
Total Within Municipality			44,897	0	0	0	44,897
Total Utility			44,897	0	0	0	44,897

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	349		0	0	349	60	1
M	1.000	12	0	0	0	12	1	2
M	1.500	2	0	0	0	2		3
M	2.000	3	0	0	0	3		4
Total Utility		366	0	0	0	366	61	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	326	80	99	0	307	0	1
1.000	11	2	2	0	11	0	2
1.250	0	0	0	0	0	0	3
1.500	2	2	2	0	2	0	4
2.000	3	0	0	0	3	0	5
Total:	342	84	103	0	323	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	260	36	0	7	0	4	307	1
1.000	0	11	0	0	0	0	11	2
1.250	0	0	0	0	0	0	0	3
1.500	0	0	0	2	0	0	2	4
2.000	0	1	0	2	0	0	3	5
Total:	260	48	0	11	0	4	323	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	65	1	1		65	2
Total Fire Hydrants	65	1	1	0	65	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	13

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

METERS WERE NOT TESTED DURING THE YEAR BECAUSE WE ARE CHANGING ALL METERS TO NEW STYLE, UNDER A 3 YEAR PROGRAM TO BE COMPLETED IN 2003.

Hydrants and Distribution System Valves (Page W-18)

MORE DISTRIBUTION VALVES WILL BE OPERATED IN THE COMING YEAR.
